IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 8TH AUGUST 2007 / 17TH SRAVANA 1929

WP(C).No. 10531 of 2007(D)

PETITIONER:

T.A.SHANAVAS, PROPRIETOR,
MARUTI ENTERPRISES, CC.41/711,
1ST FLOOR, SAYED MUHAMMED COMPLEX,
ESWARA IYER ROAD, PULLEPADY, KOCHI-35.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
KVAT CIRCLE-II, ERNAKULAM.

2. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT, TAXES (D)DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 10531/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE APPLICATION FOR REGISTRATION DATED 19/02/2007 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT UNDER THE KVAT ACT, 2003.

P2 : COPY OF THE APPLICATION FOR REGISTRATION DATED 19/02/2007 SUBMITTED BY THE PETITIONER UNDER THE CST ACT.

P3 : COPY OF THE NOTICE DATED 17/03/2007 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

P4 : COPY OF THE REPLY DATED 20/03/2007 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P5 : COPY OF THE NOTICE DATED 21/3/2007 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 10531 of 2007

Dated, this the 8th day of August, 2007

J U D G M E N T

Petitioner is challenging demand of cash security for rupees five lakhs for granting registration under the Kerala Value Added Tax Act and CST Act in Kerala. In the counter affidavit, 1st respondent has stated that having regard to the limited facilities available to the petitioner, such as office space, go-down space etc., petitioner should be compelled to furnish substantial security. I feel, as a trial, petitioner can be granted registration for a limited period on furnishing security for a lesser amount. This writ petition is, accordingly, disposed of directing 1st respondent to grant registration to the petitioner till 31/03/2008 on petitioner furnishing cash security for Rs. 1 lakh and along with it, on furnishing a bond jointly executed by petitioner and joint owner of 19 cents of land and on depositing title deed of the said property creating charge over it for tax liability without mentioning any amount. The Assessing Officer will verify petitioner's returns and payment of tax and will conduct enquiry about his business transactions and if it is found that petitioner conducts any fraud or evasion of tax, the registration granted can be cancelled or otherwise it should be renewed.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg